

SIGNED.



Dated: April 22, 2008


JAMES M. MARLAR
U.S. Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA

In re:) Chapter 11
FIRST MAGNUS FINANCIAL)
CORPORATION,) No. 4:07-bk-01578-JMM
Debtor.) **MEMORANDUM DECISION**

The court has reviewed the Official Committee of Unsecured Creditors (the "Committee") attorneys' most recent and final application for fees and costs (Dkt. #1850). The court also reviewed and considered the position of WNS, Inc. After oral argument held on April 21, 2008, the court took the matter under advisement to further review the parties' positions.

The court now finds the Committee's counsels' application to be reasonable, and therefore will grant the application in all respects, overruling the objection of WNS.

Counsel for the Committee shall submit a form of order as soon as convenient.

DATED AND SIGNED ABOVE.

COPIES served as indicated below
on the date signed above:

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